

**STATE BOARD OF EQUALIZATION**

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No. 80/103

July 1, 1980

TO COUNTY ASSESSORS:

MOBILEHOME MAKE AND LICENSE FEE INFORMATION

Enclosed are two Department of Motor Vehicle (DMV) publications which may assist you in identifying and valuing mobilehomes. One publication is DMV's Coding Manual and Vehicle Registration Abbreviation Code book. This manual lists all models of vehicles and mobilehomes together with DMV's assigned abbreviation for each model. One table lists the full name of the vehicle model in alpha order, while the other table lists the abbreviation of the model in alpha order.

The other publication is DMV's Vehicle License Fee Rate table which is in two sections. One covers vehicles costing up to \$43,800. The other table covers vehicles costing between \$43,800 and \$96,400. The VLF classification consists of two letters such as AZ or LF, etc. Given the two-letter designation, which is included on the registration card and on the delinquent registration list to be supplied by DMV, one can refer to the value table and find the vehicle's original cost as determined by DMV and assigned to that classification. For example, assume a mobilehome VLF classification LZ for a 1976 mobilehome. Referring to the attached rate table, we find an original 1976 cost determination between \$43,600 and \$43,799 in the cost column opposite the LZ classification.1/.

The original cost determined by DMV in setting the VLF classification does include:

- (1) Base invoice price or contract price to the purchaser;
- (2) freight costs to the dealer;
- (3) permanently installed appliances, air conditioners, build-in ranges, etc.;
- (4) wall-to-wall carpet;
- (5) fireplaces; and
- (6) build-in furniture.

1/ The cover on the rate tables state they should not be used for trailer coaches that qualify as CCHMP'S (mobilehomes), this notation applies only to the license fee information.

TO COUNTY ASSESSORS

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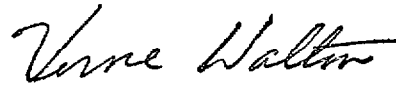
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It does not include:

- (1) Set-up charges and delivery costs to the site;
- (2) surface rugs and drapes;
- (3) skirting, awnings, and steps;
- (4) furniture and appliances not built-in; or
- (5) sales tax.

The above information may be of assistance in valuing those mobilehomes that were previously licensed, but subsequently become subject to property tax due to a delinquent registration or being installed on a permanent foundation.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:do
Enclosures